

REVENUE DEPARTMENT[701]

Notice of Intended Action

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)“b.”

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of Iowa Code section 421.14, the Department of Revenue, hereby gives Notice of Intended Action to amend Chapter 80, “Property Tax Credits and Exemptions,” Iowa Administrative Code.

The proposed amendment clarifies the reporting requirement for county auditors when filing a claim for the commercial and industrial property tax replacement. The amendment makes clear that the reporting requirements must be fulfilled each year, regardless of whether the Legislature appropriates funds to pay the replacement claims.

Any interested person may make written suggestions or comments on this proposed amendment on or before August 8, 2017. Such written comments should be directed to Legal Services, Department of Revenue, Hoover State Office Building, P.O. Box 10457, Des Moines, Iowa 50306. Persons who want to convey their views orally should contact Legal Services, Department of Revenue, at (515)725-2294 or at the Department of Revenue offices on the fourth floor of the Hoover State Office Building.

Requests for a public hearing must be received by August 8, 2017.

After analysis and review of this rule making, the Department finds this amendment will have no fiscal impact.

Any person who believes that the application of the discretionary provisions of this amendment would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

After analysis and review of this rule making, the Department finds that no negative impact on jobs exists.

This amendment is intended to implement Iowa Code section 441.21A.

The following amendment is proposed.

Amend paragraph **80.49(2)“b”** as follows:

b. On or before September 1 of each fiscal year beginning on or after July 1, 2014, the county auditor shall, based upon the information in the report required to be provided in paragraph “a” of this subrule, prepare and submit a statement to the department of revenue which lists, for each taxing district in the county, the information required in 80.49(1). The county auditor shall prepare and submit the required information regardless of whether the legislature has appropriated funds to pay replacement claims for the current year.